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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:

DELPHI CORPORATION, et al.,

Debtors.

: Chapter 11
:
: Case No. 05-44481 (RDD)
:
: (Jointly Administered)
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**PLYMOUTH RUBBER COMPANY, LLC'S STATEMENT OF ISSUES
AND DESIGNATION OF RECORD ON APPEAL**

Plymouth Rubber Company, LLC ("Plymouth Rubber"), pursuant to Fed. R. Bankr. P. 8006, submits the following statement of issues and designates the following items to be included in the record in connection with the appeal from the Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 (I) Denying Plymouth Rubber Company LLC's Motion for Leave to File Late Claim and (II) Disallowing and Expunging Proof of Claim Number 19506, as entered by the Bankruptcy Court in these Chapter 11 proceedings on August 31, 2009.

I. STATEMENT OF ISSUES ON APPEAL

1. Did the Bankruptcy Court err by finding that it had the authority to modify the Bar Date set forth in the First Amended Plan and January 25, 2008 Confirmation Order

without the notice and a hearing required by 11 U.S.C. § 1127(b), and by failing to find that the June 16, 2009 order establishing the Bar Date was void as to Plymouth Rubber?

2. Did the Bankruptcy Court err by finding that the Debtors were not required to provide notice of the Bar Date to Plymouth Rubber's counsel, who were known to the Debtors?

3. Did the Bankruptcy Court err by finding that the "informal proof of claim" doctrine requires that the informal proof of claim be filed in the Bankruptcy Court, and by failing to find that the pendency of Plymouth Rubber's claims in courts in Michigan and Massachusetts, in litigation where the Debtors are active post-partition participants, constitute informal proofs of claim?

4. Did the Bankruptcy Court err when it determined that Plymouth Rubber timely received "actual notice" of the Bar Date?

5. Did the Bankruptcy Court err by finding that the reason for Plymouth Rubber's delay in filing a claim was within Plymouth Rubber's control?

6. Did the Bankruptcy Court err by failing to find that the Debtors' actions caused Plymouth Rubber's delay in filing a claim?

7. Did the Bankruptcy Court err by considering facts not in evidence in finding that the Debtors would be prejudiced by the enlargement of the time for Plymouth Rubber to file its claim?

8. Did the Bankruptcy Court err by failing to consider whether the Debtors had waived the right to have the Bankruptcy Court adjudicate Plymouth Rubber's claims against them?

9. Did the Bankruptcy Court err by failing to find that the late filing of Plymouth Rubber's claim should be permitted under the doctrine of excusable neglect?

II. DESIGNATION OF RECORD ON APPEAL

Plymouth Rubber hereby designates the following items to be included in the record on appeal:

	Date filed	Docket No.	Description
1	12/10/2007	11386	First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession
2	01/25/2008	12359	Findings of Fact, Conclusions of Law and Order Under 11 U.S.C. §§ 1129(a) and (b) and Fed. R. Bankr. P. 3020 Confirming First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession, as Modified
3	06/01/2009	16646	Motion to Approve (A) Supplement to Motion for Order (I) Approving Plan Modifications to Debtors' First Amended Plan of Reorganization (As Modified) and Related Disclosures and Voting Procedures and (II) Setting Final Hearing Date to Consider Modifications to Confirmed First Amended Plan of Reorganization and (B) Request to Set Administrative Expense Claims Bar Date and Alternative Sale Hearing Date
4	06/02/2009	16652	Amended Order Establishing Schedule for Non-Omnibus Hearing on June 10, 2009
5	06/05/2009	16657	Affidavit of Service
6	06/05/2009	16664	Affidavit of Service
7	06/16/2009	17032	Order (A)(I) Approving Modifications to Debtors' First Amended Plan of Reorganization (As Modified) and Related Disclosures and Voting Procedures and (II) Setting Final Hearing Date to Consider Modifications to Confirmed First Amended Plan of Reorganization and (B) Setting Administrative Expense Claims Bar Date and Alternative Transaction Hearing Date
8	07/25/2009	18650	Affidavit of Service
9	07/30/2009		Proof of Claim No. 19506
10	07/30/2009	18707	Order Approving Modifications Under 11 U.S.C. § 1127(b) to (I) First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession, as Modified, and (II) Confirmation Order (Docket No. 12359)
11	07/31/2009	18714	Motion of Plymouth Rubber Company, LLC for Order Deeming Administrative Claim of Plymouth Rubber Company, LLC Timely Filed and for Related Relief
12	07/31/2009	18715	Motion for Order Pursuant to 11 U.S.C. §§ 105(a) and

			503(b) for Order Authorizing Debtors to Apply Claims Objection Procedures to Administrative Expense Claims
13	08/13/2009	18783	Limited Objection of Plymouth Rubber Company, LLC to Debtors' Motion for Authority to Apply Claims Objection Procedures to Administrative Expense Claims
14	08/13/2009	18792	Debtors' Objection to Motion of Plymouth Rubber Company, LLC for Order Deeming Administrative Claim of Plymouth Rubber Company, LLC Timely Filed and for Related Relief
15	08/19/2009	18807	Reply of Plymouth Rubber Company, LLC to Debtors' Objection to Motion Regarding Administrative Claim
16	08/19/2009	18817	Debtors' Omnibus Reply to Objections to Motion to Apply Claims Objection Procedures to Administrative Expense Claims
17	08/20/2009		Transcript of Hearing on Motion of Plymouth Rubber Company, LLC for Order Deeming Administrative Claim of Plymouth Rubber Company, LLC Timely Filed and for Related Relief (in possession of Plymouth Rubber and available upon request)
18	08/31/2009	18849	Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 (I) Denying Motion of Plymouth Rubber Company, LLC for Leave to File Late Claim and (II) Disallowing and Expunging Proof of Claim Number 19506

Dated: September 17, 2009

Respectfully submitted,

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